

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.



2006 Instructions for Form 6251

Draft Worksheet

2006 Instructions for Form 6251 Draft Worksheet

This draft worksheet from the Instructions for Form 6251, for tax year 2006, is only available on the Internet. Since it is a draft, it is subject to change. If this worksheet is revised, it will be reposted only if there is a change in the computation. When the final version of the Instructions for Form 6251 becomes available, this draft will be removed.

Form 6251 is used to figure the amount, if any, of your alternative minimum tax (AMT). If you claim the foreign earned in-

come exclusion or the housing exclusion on Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet to figure the amount to enter on Form 6251, line 31.

Comments and suggestions. We welcome your comments about these worksheets.

You can write to us at the following address:

Internal Revenue Service
Individual Forms and Publications
Branch
SE:W:CAR:MP:T:I
1111 Constitution Ave. NW, IR-6406
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at **taxforms@irs.gov*. (The asterisk must be included in the address.) Please put "Instructions Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Foreign Earned Income Tax Worksheet—Line 31

Keep for Your Records



1. Enter the amount from Form 6251, line 28	1.	_____
2. Enter the amount from Form 6251, line 29	2.	_____
3. Subtract line 2 from line 1. If less than zero, enter as a negative amount	3.	_____
4. Enter the amount from your (and your spouse's if filing jointly) Form 2555, line 45, or Form 2555-EZ, line 18	4.	_____
5. Enter the total amount of any itemized deductions you could not claim because they are related to excluded income	5.	_____
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	_____
7. Combine line 3 and line 6. If zero or less, enter -0-	7.	_____
8. Tax on amount on line 7. <ul style="list-style-type: none"> • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), enter the amount from line 7 of this worksheet on Form 6251, line 36. Then complete the rest of Part III of Form 6251 and enter the amount from line 55 here. • All others: If line 7 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 7 by 26% (.26). Otherwise, multiply line 7 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	8.	_____
9. Tax on amount on line 6. If line 6 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 6 by 26% (.26). Otherwise, multiply line 6 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	9.	_____
10. Subtract line 9 from line 8. Enter here and on Form 6251, line 31. If zero or less, enter -0-	10.	_____

